

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: March 23, 2004

Minutes Approved by Board on May 5, 2004

A meeting of the Georgia State Board of Accountancy was held on Tuesday, March 23, 2004, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

William Wayne Hall, Chairman, CPA
Jane Freeman Phillips, Vice Chairman, CPA
Ben M. Bennett, RPA
Isaac Culver, III, Consumer Member
William S. Lamb, CPA
Donald R. Roland, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney
Sally Hatcher, Legal Section
Jackie Turner, Deputy Director, Enforcement Section
Billy Dunford, Area Supervisor, Enforcement Section
Richard L. Brown, Governor, Georgia Association of Public Accountants (GAPA)
Norman A. Harris, Mercer Law Student*
Jessica Huff, Mercer Law Student*
(*Students working as Legal Interns for Legal Services, Professional Licensing Boards)

Chairman Hall established a quorum was present at 9:30 a.m. and called the meeting to order.

The Board held a public hearing at 9:35 a.m. regarding adoption of the proposed amendments to Chapter 20-3-.04(2)(a) of the Georgia State Board of Accountancy. No written comments were received and no interested parties attended the hearing. The public hearing was adjourned at 9:45 a.m. The Board meeting was reconvened at 9:45 a.m. by Chairman Hall. Mr. Skinner made a motion to adopt the proposed amendments to Chapter 20-3-.04(2)(a). Mr. Roland seconded the motion. Members Hall, Bennett, Lamb, Phillips, Roland, and Skinner voted to adopt the rules as posted.

Mr. Skinner made a motion to **approve** the minutes of the January 21, 2004 meeting as corrected. Mr. Roland seconded the motion. The motion carried unanimously.

Mr. Skinner made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Roland seconded the motion. Voting in favor of the motion were those members present who included Board Members Bennett, Culver, Hall, Lamb, Phillips, Roland, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

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Mr. Skinner made a motion to **approve** the following licensure applications that met certification requirements. Ms. Phillips seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Brooke Sande Andersen	Examination	CPA023967
Evanne Marie Archer	Examination	CPA023968
Joshua Adams Arnold	Examination	CPA023969
Marty David Avera	Examination	CPA023970
Lisa Ann Bagwell	Examination	CPA023971
Tina Louise Bates	Examination	CPA023972
Ryan M. Berry	Examination	CPA023973
Ayana A. Bishop	Examination	CPA023974
Julie D. Blackburn	Examination	CPA023975
Sheila Jackson Boettcher	Examination	CPA023976
Glenn M. Booker	Examination	CPA023977
Patrick Thomas Browne	Examination	CPA023978
Robert G. Browning	Examination	CPA023979
Gregory Forbes Buck	Examination	CPA023980
Michelle Andrea Burdick	Examination	CPA023981
Maria T. Buznego	Examination	CPA023982
Gordon L. Chatterton	Examination	CPA023983
Eric Allen Cochran	Examination	CPA023984
Susanne Scharrer Comer	Examination	CPA023985
Joseph B. Cook	Examination	CPA023986
Lijing Dai	Examination	CPA023987
Julia D. Denina	Examination	CPA023988
Gina Marie DeSantis	Examination	CPA023989
Shawn Wesley Devine	Examination	CPA023990
Jason Everett Dresnok	Examination	CPA023991
Jennifer Anne Eason	Examination	CPA023992
Robert D. Elliott	Examination	CPA023993
Stephen Bradley Elphick	Examination	CPA023994
Sheridan B. Gantt	Examination	CPA023995
Robert W. Gauspohl	Examination	CPA023996
Thomas James Gerlach	Examination	CPA023997
Mariengel Angeles Gesite	Examination	CPA023998
Kelly Marie Goddard	Examination	CPA023999
Melissa S. Gramling	Examination	CPA024000
John Franklin Gunn	Examination	CPA024001
Stephen Anthony Hall	Examination	CPA024002
Lucy Nelson Hamilton	Examination	CPA024003
Clinton DeWitt Hammond	Examination	CPA024004

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Christine Jowell Hanz	Examination	CPA024005
Brandie P. Hayes	Examination	CPA024006
Angela Luree Heys	Examination	CPA024007
Carisa J. Hill	Examination	CPA024008
Steven Scott Honeyman	Examination	CPA024009
Christine M. Horejs	Examination	CPA024010
Glendora S. Hughley	Examination	CPA024011
Dennis Allen Irvine	Examination	CPA024012
Summer Elizabeth Ives	Examination	CPA024013
Brian Ivey	Examination	CPA024014
Russell Kenneth Jeans	Examination	CPA024015
Anita Ford Jones	Examination	CPA024016
Delana Deondra Jones	Examination	CPA024017
Belinda Parrish Jordan	Examination	CPA024018
Michael D. Jordan	Examination	CPA024019
David Conrad Karbowski	Examination	CPA024020
James Glenn Kinard	Examination	CPA024021
Luda Komarova	Examination	CPA024022
Jennifer Smith Kramer	Examination	CPA024023
Melissa Marie Kraus	Examination	CPA024024
Christopher Kyriakakis	Examination	CPA024025
Mark Allen Lee	Examination	CPA024026
Felicia Nabors Little	Examination	CPA024027
Lynn J. Marchman	Examination	CPA024028
James R. Martin	Examination	CPA024029
Nadene P. Maxwell	Examination	CPA024030
Kelly McFarland Jesel	Examination	CPA024031
Catherine Sandra McKenzie	Examination	CPA024032
Julie Davis McGinty	Examination	CPA024033
Michael Seth McMillan	Examination	CPA024034
Sarika Sudhir Mehta	Examination	CPA024035
Jennifer Marie Mercer	Examination	CPA024036
Andrew James Moller	Examination	CPA024037
Indra Lorraine Morton	Examination	CPA024038
Terri Lee Morton	Examination	CPA024039
Russell Craig Moye, Jr.	Examination	CPA024040
Jamie E. Musselwhite	Examination	CPA024041
Troy David Newham	Examination	CPA024042
Craig Steven Pate	Examination	CPA024043
Jennifer Lipgens Peek	Examination	CPA024044
Stephen Christopher Polhill	Examination	CPA024045
Jeffrey Tuttle Quimby	Examination	CPA024046
James W. Rabold	Examination	CPA024047
Jeffrey Alan Rainey	Examination	CPA024048
Anthony Aaron Reh	Examination	CPA024049

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William Bradley Roberts	Examination	CPA024050
Jennifer Elizabeth Rose	Examination	CPA024051
Sara Beth Rutherford	Examination	CPA024052
Jo Anne Seymour	Examination	CPA024053
Sheetal Priyen Shah	Examination	CPA024054
Terry Lynn Simmons	Examination	CPA024055
Aaron Christopher Smith	Examination	CPA024056
Monique Marie Smith	Examination	CPA024057
Shannon Renee Spencer	Examination	CPA024058
John David Starrett, Jr.	Examination	CPA024059
Virginia Planchon Stephens	Examination	CPA024060
Amy Ussery Still	Examination	CPA024061
Celeste Tam	Examination	CPA024062
Michael Trey Thrower	Examination	CPA024063
Johannes Tromp	Examination	CPA024064
Rosemary Lea Underwood	Examination	CPA024065
Lyndsie Dawn Viente	Examination	CPA024066
Stephanie Lynn White	Examination	CPA024067
Toleda Michelle White	Examination	CPA024068
Connie Lynn Wilkes	Examination	CPA024069
Kevin Wayne Williams	Examination	CPA024070
Jacob Christopher Wise	Examination	CPA024071
Allan Xu	Examination	CPA024072
Scott Edward Arnold	Reciprocity	CPA024073
Jessica Giffin Bader	Reciprocity	CPA024074
Jeffery L. Blankenship	Reciprocity	CPA024075
Christopher P. Bolash	Reciprocity	CPA024076
Michelle Legarce Bowman	Reciprocity	CPA024077
Don Van Bryant	Reciprocity	CPA024078
John F. Conner	Reciprocity	CPA024079
Robert Cordasco	Reciprocity	CPA024080
Jeffrey Alan Deatsman	Reciprocity	CPA024081
Melissa Carol Dingus	Reciprocity	CPA024082
H. Glen Draper	Reciprocity	CPA024083
Owen Joel Dwoskin	Reciprocity	CPA024084
James R. Fullerton	Reciprocity	CPA024085
Monty William Garrett	Reciprocity	CPA024086
Philip J. Kresse	Reciprocity	CPA024087
Amy Ann Lee	Reciprocity	CPA024088
Bruce W. MacEwen	Reciprocity	CPA024089
Mario Eduardo McKenzie	Reciprocity	CPA024090
David Trent Murray	Reciprocity	CPA024091
Rafael Navarro, Jr.	Reciprocity	CPA024092
Shunzhi Ni	Reciprocity	CPA024093
Chong-Yun Park	Reciprocity	CPA024094

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Robert C. Poignant	Reciprocity	CPA024095
Karl Von Prentner	Reciprocity	CPA024096
Brent M. Rappaport	Reciprocity	CPA024097
Laura A. Riddell	Reciprocity	CPA024098
Dennis Michael Scullin	Reciprocity	CPA024099
Paul S. Sliwinski	Reciprocity	CPA024100
Timothy Brian Smith	Reciprocity	CPA024101
Russell J. Sneiderman	Reciprocity	CPA024102
Christopher N. Thomas	Reciprocity	CPA024103
Jason Vincent Timmermann	Reciprocity	CPA024104
Richard Allan Wentz	Reciprocity	CPA024105

The following applicants appeared before the Board and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Glenn M. Booker: After considering additional information provided, Mr. Roland made a motion to **approve** his application. Mr. Culver seconded the motion. The motion carried unanimously.

Gregory B. Adams: After considering additional information provided, Ms. Phillips made a motion to reaffirm the previous decision to **disapprove** his application. Mr. Roland seconded the motion. The motion carried unanimously.

The Board considered the following applications, examination correspondence, requests and items of information:

Renewals: The Board reviewed additional documents relating to a renewal application from an applicant who had answered "yes" to the question on whether any disciplinary action had been taken against them by any state board or any other regulatory board. Mr. Skinner made a motion to **approve** the recommendation of the Board. Mr. Culver seconded the motion. The motion carried unanimously.

Convictions: The Board reviewed additional information relating to a renewal application from an applicant who had answered "yes" to the conviction/sanction question. Ms. Phillips made the motion to **approve** the recommendation of the Board. Mr. Skinner seconded the motion. The motion carried unanimously.

Requests:

The Board reviewed written requests regarding retaining credit for the test section passed on the November 2003 Uniform CPA Examination. Mr. Skinner made a motion to **disapprove** all requests. Mr. Bennett seconded the motion. The motion carried unanimously.

The Board reviewed the following written requests regarding Continuing Professional Education (CPE) requirements:

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Bruce B. Eysel: Mr. Skinner made a motion to **approve** his request for a waiver of CPE requirements except 16 hours of Auditing and Accounting. Mr. Bennett seconded the motion. The motion carried unanimously.

Russell S. LaGrone: Mr. Skinner made a motion to **approve** his request for a waiver of the minimum 20 hours per year CPE requirement for the renewal period 2004-2005 and to accept his hours as timely. Mr. Roland seconded the motion. The motion carried unanimously.

Michelle V. Moree: Mr. Skinner made a motion to **disapprove** her request for a waiver of 16 hours of Accounting and Auditing. Mr. Culver seconded the motion. The motion carried unanimously.

Iqbal N. Pasha: Mr. Skinner made a motion to **approve** his request for a waiver of the minimum 20 hours per year CPE requirement for the renewal period 2004-2005. Mr. Roland seconded the motion. The motion carried unanimously.

Michael Sean Ryan: Mr. Lamb made a motion to **approve** documentation of CPE credits submitted by the licensee per the Board's request at its previous meeting. Mr. Bennett seconded the motion. The motion carried unanimously.

Kenneth Robert Stachler: Mr. Skinner made a motion to **approve** his request for a waiver of 42 hours of CPE requirements except 16 hours of Auditing and Accounting. If the 16 hours of Auditing and Accounting are included in the reported 38 hours, this is acceptable to the Board. Ms. Phillips seconded the motion. The motion carried unanimously.

Joseph Erik Strickler: The Board reviewed the following information:

1. The Board's disapproval at its January 21, 2004 meeting, on his request for waiver of CPE hours for renewal period 2004-2005.
2. 2004-2005 Renewal Application.

Mr. Roland made a motion to **disapprove** his request for CPE exemption, and to request documentation of the 40 hours of continuing professional education obtained during 2002-2003. Ms. Phillips seconded the motion. The motion carried unanimously.

The Board also reviewed the following written requests:

Richard L. Dail: Mr. Skinner made a motion to refer him to Board Rule 20-12-.04(6)(A) and the AICPA to find the answers to his questions. Mr. Bennett seconded the motion. The motion carried unanimously.

Robert Harris: Mr. Roland made a motion to advise him to submit his application for review. Mr. Bennett seconded the motion. The motion carried unanimously.

Christine Senu: Mr. Skinner made a motion to refer her to the renewal firm's license date and audit date. Mr. Roland seconded the motion. The motion carried unanimously.

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Jennifer G. Williams: Mr. Skinner made a motion to advise her that the Board cannot render a decision without a completed application for certificate to review. Ms. Phillips seconded the motion. The motion carried unanimously.

Investigative Report:

The Board heard a report from the Enforcement Committee, Investigative Section and Legal Section. Ms. Phillips made a motion to approve the recommendations and the following enforcement actions. Mr. Roland seconded the motion. The motion carried unanimously.

22010000084/ACCT0184 & ACCT020147: Close the cases.

22010000100/ACCT01100: Board attorney gave a report. She advised to proceed with investigation.

22010000115/ACCT01115: Close the case.

ACCT030042: Forward to Attorney General's Office for Voluntary Cease and Desist Order.

ACCT030051: Respondent to provide documentation to the Board of obtaining 40 hours CPE requirements for renewal period 2004-2005.

ACCT040006: Close the case with letter of concern.

ACCT040019: Close the case.

ACCT040021: Close the case.

ACCT040022: Advise respondent to register as a firm.

ACCT040030: Close the case.

Albert Clinton Knight, III: Board voted to accept Voluntary Cease and Desist Order signed by Mr. Knight and close the case.

Board Attorney's Report:

The Board Attorney provided a written status report of Cases and Advise referred for action. The Attorney verbally advised the Board regarding ACCT01100 and provided a separate memorandum of update.

Correspondence and Items of Information:

Mr. Roland and Mr. Skinner will complete the Regional Director's Focus Questions questionnaire.

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Mr. Hall made a motion to nominate Mr. Roland for the NASBA Regional Director. Ms. Phillips seconded the motion. The motion carried unanimously. Ms. Ridley will prepare a nomination letter by the May 17, 2004 deadline.

Mr. Hall made a motion to nominate Mr. Skinner to the AICPA Board of Examiners. Mr. Roland seconded the motion. The motion carried unanimously. Mr. Ridley will complete and submit the nomination by the April 1, 2004, deadline.

Mr. Bennett made a motion to draft rule changes for future review in order to accept the International Uniform Certified Public Accountant Qualification Examination (IQEX). Mr. Skinner seconded the motion. The motion carried unanimously.

The Board received a list of the High Score Georgia candidates who received the highest combined total scores on the November 2003 Uniform CPA Examination. The names only are released as public information.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

Executive Director's Report:

The Executive Director updated the Board on the following items:

- NASBA Executive Directors Conference
- Distributed Updated Laws and Rules through January 21, 2004
- New Professional Licensing Boards Rules Website unveiled March 2004
- Accountancy Applications and Website updated to reflect Computer Based Test (CBT) Changes
- Agreement with CPAES finalized February 27, 2004
- Nomination of Diane Rubin to NASBA Vice Chairperson
- NASBA's requests for recommendations to Board of Examiners and Regional Directors Questions
- Renewals
- CBT Status Report
- CBT Administrative Task Force Survey
- NASBA IQEX Survey
- Advised Board Members to use (478) 207-1401 to reach the Board Office and bypass the centralized call center.
- Distributed updated Board Member information log

Propose To Adopt Rule 20-11:

At it's meeting on March 23, 2004, the Accountancy Board voted to post 20-11. The Board discussed revisions to its rules and considered modifications to Rule 20-11. Mr. Roland made a motion to propose adoption of these rules and to post and hold a public hearing to receive comments regarding the proposed rules and to consider adoption of the rules following the public

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hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a)(3)(A)(B)(C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy. Mr. Bennett seconded the motion. The motion carried unanimously.

Other Business:

There was no further business and the meeting was adjourned at 12:50 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

William W. Hall

Chairman

Mollie L. Fleeman

Mollie L. Fleeman
Division Director

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Attachment #1

March 23, 2004

Accountancy Board Minutes

**SYNOPSIS OF PROPOSED REVISIONS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.04 (2)(a)**

**RULE 20-3-.04 (2)(a) NUMBER OF SITTINGS, PASSING GRADE AND GRANTING
OF CREDIT, RELEASE OF GRADES AND COMPLETION OF EXAMINATION.
AMENDED.**

RULE 20-3-.04 (2)(a) is amended.

Purpose: Specification of the minimum passing grade for each section of the computer-based examination.

Main Features: Establishment of minimum passing grade for each section of the computer-based examination.

**DIFFERENCES BETWEEN THE EXISTING RULE AND THE
PROPOSED AMENDMENTS TO THE
GEORGIA STATE BOARD OF ACCOUNTANCY RULES FOR
EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY
PERMITS—CERTIFIED PUBLIC ACCOUNTANTS. AMENDED 20-3-.04 (2)(a)**

[Note: underlined text is proposed to be added; lined-through text is proposed to be deleted.]

RULE 20-3-.04 (2)(a) Number of Sitzings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examination. Amended.

20-3-.04 Number of Sitzings, Passing Grade and Granting of Credit, Release of Grades and Completion of Examination. Amended.

(1) Under the paper-and-pencil examination, a candidate for certification is subject to the following:

(a) At any sitting, the candidate must sit for all sections for which he has not yet received a passing grade. Failure to sit for all sections for which a passing grade has not been received will result in no credit being given for any section at that sitting.

(b) A grade of at least 75 is hereby prescribed as a passing grade for each section.

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(c) A candidate shall be required to pass all sections of the Examination in order to qualify for a certificate. If at a given sitting of the Examination, a candidate passes two or more, but not all sections, the candidate shall be given credit for those sections passed, and need not sit for reexamination in those sections, provided;

1. The candidate wrote all sections of the Examination at that sitting;
2. The candidate attained a minimum grade of 50 on each section not passed at that sitting;
3. The candidate passes the remaining sections of the Examination within five consecutive examinations given after the one at which the first sections were passed;
4. At each subsequent sitting at which the candidate seeks to pass any additional sections, the candidate writes all sections not yet passed; and
5. In order to receive credit for passing additional sections in any such subsequent sitting, the candidate attains a minimum grade of 50 on sections written but not passed on such sitting.

(d) An approved candidate of this State may sit for the examination under the supervision of another state board provided the candidate complies with all applicable rules of this Board.

(e) Each applicant will receive in writing the grade earned on each section of the examination.

(f) A candidate shall be deemed to have passed the CPA examination when he has been granted credit for all sections.

(2) Effective with the implementation with the computer-based examination, a candidate may take the required test sections individually and in any order. Except as provided in paragraphs (3), (4), and (5) of this rule, credit for any test section(s) passed shall be valid for eighteen months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections. The candidate shall also be subject to the following:

(a) Candidates must pass all four test sections of the Uniform CPA Examination within a rolling eighteen-month period, that begins on the date that the first test section is passed. A grade of at least 75 is hereby prescribed as a passing grade for each section.

(b) Candidates cannot retake a failed test section(s) in the same examination window. An examination window refers to a three-month period in which candidates have an opportunity to take the examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, candidates will be able to test two out of three months within an examination window.

(c) In the event all four test sections of the examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

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(3) Effective with the implementation with the computer-based examination, candidates having unexpired conditional credits on the paper-and-pencil examination will retain conditional credits for the corresponding test sections of the computer-based examination as follows:

Paper-and-Pencil Examination	Computer-Based Examination
Auditing	Auditing and Attestation
Financial Accounting and Reporting (FARE)	Financial Accounting and Reporting
Accounting and Reporting (ARE)	Regulation
Business Law and Professional Responsibilities (LPR)	Business Environment and Concepts

Such candidates will be allowed until October 31, 2005, or eighteen months from the first administration of the computer-based examination, whichever is longer, to complete any of the remaining test sections of the examination before the credits earned under the paper-and-pencil examination expire and the candidate loses credit.

(4) A first-time applicant who passes any section of the computer-based examination during the six months immediately following the first administration of the computer-based examination in Georgia shall retain credit for that section for a 24-month period beginning with the date the section of the exam was passed. At the end of the 24-month period, credit for that section expires. The section may be re-taken pursuant to paragraph (2) of this rule.

(5) The Board may extend the term of conditional credit validity in cases of substantial hardship as determined by the Board in its discretion.

(6) A candidate shall be deemed to have passed the examination once the candidate holds, at the same time, valid credit for passing each of the four test sections of the examination. For purposes of this section, credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually received notice of the passing grade.

O.C.G.A. §§43-3-5 and 43-3-7

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now William W. Hall, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On March 23, 2004 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

William W. Hall

PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 23rd day of March, 2004

Marie S. Urquhart

Notary Public